IN THE CLAIMS

(Withdrawn) A liner for a snowboard boot comprising:
 an inner lining;

a cellular elastomeric composite being formed from a first layer foam backed by a non-woven top sheet, the cellular elastomeric composite being attached to the inner layer; and

a second layer of foam material attached to the cellular elastomeric composite

wherein the first layer of foam is one of a reticulated foam and a hydrophilic open-cell foam.

2. (Withdrawn) A liner according to claim 1, wherein the first and second layers of foam are formed from a product called Aquazone.

3-8. (Canceled)

9. (Withdrawn) A liner comprising:

an inner moisture transfer material;

a first layer of foam attached to the inner moisture transfer material; and

a non-woven top sheet attached to the first layer of foam, the non-woven top sheet being capable of transferring moisture.

- 10. (Withdrawn) The liner of claim 9, wherein the inner moisture transfer material is a double-sided fabric.
- 11. (Withdrawn) The liner according to claim 10, wherein the first layer of foam and the non-woven top sheet are combined into a cellular elastomeric composite in which the non-woven top sheet is a backing to the first layer of foam, and wherein this composite is first formed before being attached to the inner moisture transfer material.

12-13. (Canceled)

14. (Withdrawn) A liner comprising:

an inner moisture transfer material; and

a layer of foam attached to the inner moisture transfer material, the layer of foam being capable of transferring moisture,

wherein the layer of foam is treated to have reversible enhanced thermal properties.

15. (Withdrawn) A liner comprising:

a non-woven material capable of transferring moisture vapor;

an open-cell foam attached to the non-woven material; and

an outer layer.

- 16. (Withdrawn) The liner according to claim 15, wherein the open-cell foam is treated to have reversible enhanced thermal properties.
 - 17. (Withdrawn) A composite for a liner comprising:
 a first layer of open-cell foam;

a first non-woven material attached to the first layer of open-cell foam, the first non-woven material being capable of transferring moisture vapor;

a second layer of open-cell foam attached to the first absorbent non-woven material; and

a second non-woven material attached to the second layer of open-cell foam, the second non-woven material being capable of transferring moisture vapor.

- 18. (Withdrawn) The liner according to claim 17, wherein the first and second non-woven materials are apertured.
- 19. (Withdrawn) The composite according to claim 15, wherein the non-woven material is apertured.
 - 20. (Withdrawn) A composite for a liner comprising:

 an open cell foam; and

 a flexible mesh attached to the foam to provide
- a flexible mesh attached to the foam to provide structural integrity for the liner.
 - 21. (Withdrawn) A composite for a liner comprising: a first open cell foam material; and a second open cell foam material, wherein a spacer fabric is provided between the

first and second open cell foam materials.

- 22. (Currently Amended) A—fFootwear comprising:
- a layer of foam having reversible enhanced thermal properties; and
- a non-woven material attached to the layer of foam, the non-woven material being capable of transferring for absorbing moisture vapor from the layer of foam, whereby moisture vapor present in the layer foam is transferred through the layer of foam and thereafter through the non-woven material.
- 23. (Withdrawn) The liner according to claim 9, wherein the first layer of foam is an open-cell foam.
- 24. (Withdrawn) The liner according to claim 14, wherein the layer of foam is an open-cell foam.
- 25. (Previously Presented) The footwear according to claim 22, wherein the layer of foam is an open-cell foam.
- 26. (Withdrawn) The liner according to claim 23, wherein the open-cell foam is hydrophilic.

- 27. (Withdrawn) The liner according to claim 24, wherein the open-cell foam is hydrophilic.
- 28. (Previously Presented) The footwear according to claim 25, wherein the open-cell foam is hydrophilic.
- 29. (Withdrawn) The liner according to claim 26, wherein the first layer of foam is treated to have reversible enhanced thermal properties.
- 30. (Withdrawn) The liner according to claim 17, wherein the first and second layers of open-cell foam are treated to have reversible enhanced thermal properties.
- 31. (Withdrawn) The liner according to claim 20, wherein the open-cell foam is treated to have reversible enhanced thermal properties.
- 32. (Withdrawn) The liner according to claim 21, wherein the first and second open-cell foam materials are treated to have reversible enhanced thermal properties.

- 33. (Withdrawn) The liner according to claim 9, wherein the inner moisture transfer material includes polyester.
- 34. (Withdrawn) The liner according to claim 14, wherein the inner moisture transfer material includes polyester.
- 35. (Withdrawn) The liner according to claim 23, wherein the open-cell foam is capable of transferring moisture.
- 36. (Withdrawn) The liner according to claim 9, wherein the non-woven top sheet includes at least one material selected from a group consisting of lycra spandex, wood pulp, cotton, polypropylene, polyester and rayon.

- 38. (Withdrawn) The liner according to claim 17, wherein each of said first and second non-woven materials includes at least one material selected from a group consisting of lycra spandex, wood pulp, cotton, polypropylene, polyester and rayon.
 - 39. (Currently Amended) A frootwear comprising:
- a first layer of foam that is capable of transfersing moisture vapor; and
- a first non-woven material that is capable of transfersing moisture vapor,

wherein the first non-woven material absorbs

moisture vapor from the first layer of foam such that moisture

vapor passes through the first layer of foam and thereafter

through the first non-woven material.

- 40. (Withdrawn) The composite according to claim 39, further comprising:
- a second layer of foam which is capable of transferring moisture and positioned such that the non-woven material is positioned between the first and second layers of foam.

41. (Withdrawn) The composite according to claim 40, further comprising:

a second non-woven material being capable of transferring moisture vapor and being positioned such that the second foam layer is positioned between the first and second non-woven materials.

- 42. (Previously Presented) The footwear according to claim 39, wherein the first layer of foam is an open cell foam.
- 43. (Withdrawn) The composite according to claim 40, wherein the first and second layers of foam are open cell foams.
- 44. (Previously Presented) The footwear according to claim 39, wherein the footwear has reversible enhanced thermal properties.
- 45. (Previously Presented) The footwear according to claim 39, wherein the non-woven material includes at least one

material selected from a group consisting of spandex, wood pulp, cotton, polypropylene, polyester and rayon.

- 46. (Withdrawn) The composite according to claim 41, wherein the first and second non-woven materials include at least one material selected from a group consisting of spandex, wood pulp, cotton, polypropylene, polyester and rayon.
- 47. (Currently Amended) A frootwear comprising:

 a first layer of foam having reversible enhanced thermal properties and being breathable; and
- a first non-woven material being mechanically bonded to the first layer of foampositioned in contact with the first layer of foam, the first non-woven material being capable of absorbing and transferring moisture vapor.
- 48. (Withdrawn) The composite according to claim 47, comprising a second layer of foam positioned in contact with the first non-woven material such that the first non-woven material is positioned between the first layer of foam and the second layer of foam.

- 49. (Withdrawn) The composite according to claim 48, further comprising a second non-woven material positioned in contact with the second layer of foam such that the second layer of foam is positioned between the first non-woven material and the second non-woven material.
- 50. (Withdrawn) The composite according to claim 39, further comprising a second non-woven material being capable of transferring moisture vapor and being positioned in contact with the first layer of foam such that the first layer of foam is positioned between the first non-woven material and the second non-woven material.
- 51. (Withdrawn) The composite according to claim 50, further comprising a second layer of foam being capable of transferring moisture vapor and being positioned in contact with the second non-woven material such that the second layer of foam is positioned between the first non-woven material and the second non-woven material.

- 52. (Previously Presented) The footwear according to claim 39, wherein at least a portion of the footwear has reversible enhanced thermal properties.
- 53. (Previously Presented) The footwear according to claim 39, wherein the first non-woven material has reversible enhanced thermal properties.
- 54. (Withdrawn) The composite according to claim 49, wherein at least one of the first and second non-woven materials has reversible enhanced thermal properties.
- 55. (Previously Presented) The footwear according to claim 39, wherein the first layer of foam has reversible enhanced thermal properties.
- 56. (New) The footwear according to claim 39, wherein the first layer of foam and the first non-woven material are mechanically bonding to each other.